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Governor

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Executive Director

STATE OF NEVADA  
DEPARTMENT OF TAXATION

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April 15, 1999

**THIS LETTER HAS NO EXPIRATION DATE**

CITY OF LAS VEGAS  
400 EAST STEWART AVENUE  
LAS VEGAS NV 89101

Pursuant to NRS 372.325 and related statutes, CITY OF LAS VEGAS has been granted sales/use tax exempt status. Direct purchases of tangible personal property made by CITY OF LAS VEGAS are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to CITY OF LAS VEGAS are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor may use a copy of this letter to document the transaction as tax exempt. However, documentation adequate to prove the purchase was made by a governmental entity is acceptable.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

Sincerely,

A handwritten signature in black ink, appearing to read "Larry L. Scott".

Larry L. Scott, Chief  
Revenue Division